03/09/21 11:54 am HOUSE RESEARCH SW/MC H1658A2

1.2	Page 1, line 6, delete "SUPPLEMENTAL"
1.3	Page 1, line 8, delete "and"
1.4	Page 1, line 15, delete the period and insert "; and"
1.5	Page 1, after line 15, insert:
1.6	"(3) "unemployment compensation" has the meaning given in section 85(b) of the Internal
1.7	Revenue Code."
1.8	Page 1, line 16, delete "2019" and insert "2020"
1.9	Page 1, after line 18, insert:
1.10	"(c) For taxable years beginning after December 31, 2019, and before January 1, 2021,
1.11	an individual taxpayer with adjusted gross income that is less than \$150,000 is allowed a
1.12	subtraction equal to the amount of unemployment compensation received in the taxable
1.13	year. The subtraction is limited to \$10,200, except for a joint return the subtraction is limited
1.14	to \$10,200 in unemployment compensation received by each spouse."

..... moves to amend H.F. No. 1658 as follows:

1.1